All that I ask for is that the senior clerk in the Revenue Branch of my office should be converted into a first grade clerk on Rs. 100-125 so as to enable him to get promotion. Moreover, when it is time for a man to get promotion, he has to go from my office to some other office, because there is no higher grade appointment in my office. The consequence is that a man of several years' experience leaves my office and a new man has to take his place. It would be more in the interests of efficiency, if I could have men of ripe experience in my office. I do not think there is anything more for me to say.

MR. S. PIRAVIPERUMAL PILLAI (*Commerce and Industry, South*): May I know how this escaped Mr. Robinson's notice when the budget was prepared?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): I wanted it to be included in the last year's budget. I forget how it passed out of the budget.

The demand was put to the vote of the House and carried. The grant was made.

DEMAND II—TAXES ON INCOME.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): Sir, I rise to move for a grant of Rs. 180 under Demand II—Taxes on Income.

This demand is divided into two parts:—

(i) Rs. 80 is required for revising the pay of a clerk on Rs. 75-5/1-100 in the Income Tax Branch of my office and fixing it at Rs. 100-5/1-125. The Income Tax Branch in my office also requires one senior man to look after the work there and he should be able to inspect and supervise the work in that branch and must be a responsible man and he should have some chance of promotion. It will take some little time for a clerk to be trained in income tax work. He has to go through the various Acts and Rules connected with the subject; and a man in the Revenue Branch will not have that chance of acquainting himself with the work thoroughly. Therefore, we want to give a man in my office a chance of promotion. The same arguments relating to the Revenue Branch apply to this branch also.

(ii) The second part of the demand is Rs. 100 for fees due to two Sirkar Vakils at Rs. 50 each in two income tax cases in which they appeared before me for Government. This question of fees to Sirkar Vakils is not new to this House. It was fully discussed during the last session of the Council. In the Budget of 1099, I provided a sum of Rs. 1,000 for paying Sirkar Vakils who appeared on behalf of Government. The Sirkar Vakils are asked to appear only in very important and intricate cases and they get a very small fee of Rs. 50; whereas the Vakil for the other side is paid Rs. 500 and even more. As I said, it is only in connection with intricate and important cases that Sirkar Vakils are called in. This work was not part of their legitimate work.

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[Mr. S. C. H. Robinson.]

The cases in question in which the Sirkar Vakils appeared were very intricate ones; and in the interests of the taxpayer and the Government, they were engaged. One of the cases related to the S. I R. in which large sums were involved and very intricate questions had to be tackled. I do not therefore think there will be any serious objection to the demand.

MR. C. P. KOCHUKUNJU PILLAI (*Kottarakara cum Kunnattur*): Was it on the promise of Mr. Robinson that the Sirkar Vakils would be paid that the latter appeared and argued the cases before him?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): I pointed out the impossibility of the case for the Sirkar being stated properly without the aid of a Vakil; and I was asked to appoint a counsel and I engaged the Sirkar Vakil. This amount has been very long due and we want to pay it.

MR. N. V. JOSEPH (*Parur*): May I know whether the Sirkar Vakils are not paid servants of the Government?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): They are paid to appear only in certain courts and in no other courts. It is not part of their work to appear in my office in connection with the cases before me.

MR. N. V. JOSEPH (*Parur*): Is there any special convenant that they are only to appear in the Judicial Courts?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): I do not know each individual case. That must be enquired into. I do not know what the terms of their appointments are. That is a matter between the Sirkar Vakil and the Government.

MR. N. V. JOSEPH (*Parur*): In case there is no such covenant, cannot the Government ask the Sirkar Vakil to appear before the Income Tax Commissioner without any special fees?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): That is not a point for me to go into. It is a question of the relationship between the Government and the Sirkar Vakil. My question is simply to engage Sirkar Vakils in these cases and money is due to them; and the sum is only Rs. 100; and I have to pay them.

MR. N. V. JOSEPH (*Parur*): I am not speaking as regards the amount. The question is whether, on principle, these Sirkar Vakils should be paid anything for this particular service.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): That is only a side-issue and it does not arise here.

MR. N. V. JOSEPH (*Parur*): May I know whether there was any special understanding that they would be paid?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): I was asked to engage them; and after I engaged them, I have been asking for funds for paying them their fees.

MR. W. H. PITT (*Commissioner of Police*): May I know from Mr. Robinson whether the Sirkar won or lost the cases?

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MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): I think that the enquiry in connection with the income-tax assessment is confidential. (*Laughter*).

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): Sir, on principle I object to this grant being made. It is not, as Mr. Robinson put it, a question of Rs. 100 or Rs. 50. But it is a question as to whether the Sirkar Vakils, asked to appear before the Income Tax Commissioner to argue on behalf of the Sirkar, should be paid anything extra. That is the question before the House. And if this House were to allow the grant of Rs. 100 or Rs. 50, the Sirkar will then be justified in allotting a very much larger sum in course of time under this item.

In the first place, my submission to this House is that it may not be necessary at all for the Sirkar to be represented before their own officer, the Income Tax Commissioner, in respect of cases which involve the adjudication of questions of law. I suppose the Head Sirkar Vakil and the Assistant Head Sirkar Vakils are requisitioned only when difficult questions of law arise for interpretation by the Income Tax Commissioner. The Income Tax Regulation Amending Regulation passed recently by this House makes it very clear, that, when questions involving interpretation of law arise for consideration and when the other party requires the Income Tax Commissioner to refer such cases for decision to the High Court, the Income Tax Commissioner *has to* make a statement of the case before the High Court; and when the case goes before the High Court, the Head Sirkar Vakil or the Assistant Head Sirkar Vakil, even conceding for the moment that they are not bound to appear before the Income Tax Commissioner or any other court, will be bound to appear before the High Court and argue such cases on behalf of the Sirkar; and so the interests of the Sirkar will in no way be prejudicially affected.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): Will not the Sirkar be put to loss if, in the meantime, the Income Tax Commissioner decides that the parties concerned are not liable It may not even reach the High Court and it may go against the Sirkar, owing to the absence of the Sirkar Vakil.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): If the Commissioner thinks that the cases are fit to be thrown out, so much the better for the other side. But, if he thinks that there is something to be looked into and there is nothing under ordinary circumstances in which he cannot come to a decision—with fairness—in the decision of questions involving interpretation of difficult questions of law, then, as a matter of fact, he can make a reference to the High Court and the interests of the Sirkar will be quite safe; and it is not to be expected that after all the Income Tax Commissioner will decide cases against the Sirkar under ordinary circumstances.

Again, I would submit that, even if the Income Tax Commissioner thinks it necessary that, with a view to conserve the interests of the Sirkar, some Vakil should appear before him and argue the case on behalf of the Sirkar, there are the Sirkar Vakils and they may be requisitioned to appear before him; and I do not think that there will be

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[Mr. G. Paramesvaran Pillai.]

more than four or five cases in a year wherein the Income Tax Commissioner may require such help. On these occasions, when Sirkar Vakils appear before the Income Tax Commissioner, I do not think there is any justification for their being paid anything extra. If this House will be convinced by the Government that, under the terms of the appointment of Sirkar Vakils, they are obliged to appear only before the High Court or any particular judicial tribunal and not before anybody else, this House will not certainly be justified in attacking this grant at all.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): May I ask Mr. Paramesvaran Pillai whether a Vakil who is engaged to appear before a particular court should not be paid extra when he is engaged to appear in another court?

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): I do not exactly understand how that question arises. I am just asking the Government to supply us information as to the terms of appointment of Sirkar Vakils. If, under the terms of appointment, they have to appear *only* before a particular court, they will be obliged to appear only before that court; and if so, I can well understand the position of the Government in this matter. But, if Vakils are retained by the Sirkar for their own purposes and if they, as they happen to be, are engaged as full-time Government servants and when they have the further concession to have private practice of their own, when Sirkar Vakils are taken into the Civil List with pensionary contribution and all the rest of it, when Sirkar Vakils are thus employed by Government, is it not reasonable that Government should utilise their services for all purposes that Government may want? I would just mention one instance. There is the Income Tax Commissioner who now comes and says, "I want the service of the Head Sirkar Vakil or of the Assistant Head Sirkar Vakil to appear before me and to argue a Government case on behalf of Government and he should therefore be paid extra."

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commisioner*): This does not occur in all cases, but only in cases which are important and intricate and which involve large interests such as the Railway case.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): Yes, it is only in such cases. Similarly, suppose Assistant Sirkar Vakils and the Head Sirkar Vakil are called upon by the Government to submit their opinion in regard to the provisions of certain other Regulations, say, the Police Regulation or the Markets Regulation or any other Regulation; and if references are made to them for legal opinion in regard to these, I do not certainly think that they will be entitled to charge the Sirkar an extra amount for remuneration. Otherwise, the same argument may then be applied and it may be said that they are not appearing before any particular court, and that they may refuse, with justification, to give any opinion to the Government. It should therefore be understood that Sirkar Vakils should be available to Government in whatever capacity Government ask them to work. I do not

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think therefore that, unless the terms of their appointment are definitely to the effect that they need appear *only* before particular courts, they should be given any extra allowance for appearing before the Income Tax Commissioner or any other officer.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): Supposing a Vakil is asked by a party to appear before the District Court, when the case goes before the High Court, does the Vakil carry on the work on the same fee?

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): Everything depends upon the terms of the engagement. If the terms are to the effect that the Sirkar Vakil need appear only before particular tribunals, then I have no case.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): May I know whether his objection is to Sirkar Vakils appearing before the Income Tax Commissioner or whether his opinion is to the effect that they should appear without extra remuneration?

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): I say that they need not appear at all; if you want them to appear, you should engage their services free because they are already your own paid servants.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): That depends upon the contract, the terms of their appointment.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): Where is the contract? If we are shown the terms of the contract, we shall be satisfied.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): That is a question which ought to be raised during the Budget session.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): Then we shall have this particular question deferred till the Budget session.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): In the meantime, these men, who have already been engaged, will have to be paid.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): I think Government were quite ill-advised in having engaged these Sirkar Vakils and promising them their fee, for the reason that the same question had been raised in this Council before and that this House was not in favour of it.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): Suppose this amount is not passed by this House, are these people to lose the amount or am I to pay it?

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): They are in no way losers. They are already your own paid servants.

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MR. V. SUBBA AIYAR (*Nominated*) (*Deputy President*): Sir, although I am now detached from the Sirkar Vakils' Department, I think, in fairness to that department, I may answer Mr. G. Paramesvaran Pillai. He says that, if the terms of the covenant or engagement are that they should appear only in a particular court, then he has no case and Mr. Robinson's demand should be granted. I do not think there will be any difficulty whatsoever in coming to the conclusion that the terms of the engagement are that.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): May I know whether the terms of the agreement are before him?

MR. V. SUBBA AIYAR (*Nominated*) (*Deputy President*): I am coming to that. I daresay my friend, as a lawyer, knows that the terms of a contract may be either express or implied. (*Laughter*). And therefore I say that there has been an implied agreement to that effect. The past usage existing in the office has been that a particular Sirkar Vakil was appointed to a particular court. In the first place, I may say that a person is appointed to the Kottayam District Court or the Alleppey District Court or the Parur District Court. That only means that he is asked to appear before the Kottayam District Court or the Alleppey District Court or the Parur District Court, as the case may be.

MR. K. I. JOSEPH (*Minachil* cum *Devicolam*): Does it mean that the Government cannot ask him to appear before any other court?

MR. V. SUBBA AIYAR (*Nominated*) (*Deputy President*): No. So much so there are instances in which a Sirkar Vakil attached to a particular District Court may appear for the accused before the High Court in a criminal appeal coming from another Sessions Court.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): May I know the position of the Head Sirkar Vakil and the Assistant Head Sirkar Vakils?

MR. V. SUBBA AIYAR (*Nominated*) (*Deputy President*): I am coming to that. So far as the District Court Sirkar Vakils are concerned, the point is clear. If a person is appointed as Sirkar Vakil of a particular District Court, he has got to attend to the work of that particular District Court and not to any other. My friend has pointed out that the Sirkar Vakil is a full-time officer. When he takes up the appointment he takes it up subject to the condition that he is allowed to have private practice without prejudice to the work of the District Court; and the practice, so far as I know, for the last fifteen years has been for the District Court Sirkar Vakil to appear before the District Court. He does not appear before the District Magistrate or outside his jurisdiction or in any other case, civil, criminal or revenue; and if he appears in such cases, it is well known that he is as a rule paid for it. At any rate, this practice has been existing for the last fifteen years. In the case of the Assistant Head Sirkar Vakil, he is attached to the High Court. I know as a matter of fact that, if the Head Sirkar Vakil goes anywhere outside the High Court, he is always paid for his appearance. And that has also been the paractice for the last fifteen years.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): May I know whether the people have had any voice in determining that question?

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MR. V. SUBBA AIYAR (*Nominated*) (*Deputy President*): It may not be. The people may not have had any control. The point I am at is that this has been the practice all along. If the Sirkar Vakils had been appointed under the impression that the existing practice should continue and if the present House is of opinion that they ought not to continue in that old arrangement and fresh terms of appointments and remuneration should be fixed, then in such cases, until that is done, I believe that there is no question of receding from the original position; so I think, if the Head Sirkar Vakil or the Assistant Head Sirkar Vakil in the High Court, under the terms of the agreement or engagement, is only to appear in the High Court and if he has to appear in any other court, he has to be paid for his work. As for opinion, the Head Sirkar Vakil has *always* to record his opinion without any remuneration for that. But that does not mean that he is to wait in the office of Mr. Robinson or the office of the Conservator of Forests who may require his presence at Alleppey to solve a particular problem. I do not know whether these things will come within the term of the covenant, as Mr. G. Parameswaran Pillai will put it. Is he to travel all the distance and appear before him and argue the case simply because he is a Government officer? So, I do not think there is any serious objection to paying this amount. I know, as a matter of fact, the House expressed its disapproval at another time, in regard to this matter. Now that the new Regulation has been passed and has taken effect, I do not think Mr. Robinson will find it necessary hereafter to engage Sirkar Vakils. Mr. Sundararaja Aiyangar was asked to appear in certain cases. The fee was fixed at Rs. 50. After his death, one or two other Vakils have appeared. And that was, I believe, *before* the House vetoed all these things. Such being the case, I do not think it will be worth while our going into the theoretical aspect of the question and seeing what are the terms of the engagements and what are the legitimate duties of the Sirkar Vakils, etc. Under the distinct impression that Mr. Sundararaja Aiyangar was paid, two other Sirkar Vakils appeared and expected to be paid Rs. 50 each. Otherwise they would have declined to appear; and I do not think Mr. Robinson had asked for any amount in this year's budget for engaging Sirkar Vakils. I believe the amount now asked for is for service done in 1100 long before the Amending Regulation was passed; and I therefore do not know whether we can go into that academical question to decide whether the Sirkar Vakil has, as a matter of right, to appear before the Income Tax Commissioner. I therefore support Mr. Robinson.

MR. A. K. PILLAI (*Karunagapalli*): Sir, I take very strong exception to the demand under both (*a*) and (*b*) of this item. I fear that unnecessary issues have been dragged into the question relating to the second item. Mr. G. Paramesvaran Pillai suggested that the Sirkar Vakils need not be asked to appear to represent the interests of the Sirkar at all and there was also the suggestion that the terms of appointment regarding these Sirkar Vakils left a large margin for them to receive honorarium or fee for their service every time. I think that these two issues are irrelevant. Sirkar Vakils are there to represent the Sirkar interests. Whether the terms of reference are definite or not, he is

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employed and I understand by implication of the terms that the Sirkar Vakils are there to represent the interests of the Sirkar and they must be asked to go and represent the interests of the Sirkar, before particular courts. To say that the terms of reference are not definite in the matter is simply duping. Hosts of new Sirkar Vakils are created in season and out of season and the public are made to understand that the volume of work is increasing and the nature of the work is so multifarious that there must be numerous Sirkar Vakils to represent efficiently the interests of the Sirkar, and the people honestly take it. But when they come to definite issues, they are told that there were no definite terms, and that the terms only related to this or that. That means every time a Government servant like the Sirkar Vakil has got to be paid for his work; and if we accept the suggestion made by my friend Mr. G. Parameswaran Pillai that they need not be asked to appear, that means we vote a premium on idleness. That means they need not appear before a particular tribunal at all. I take exception to both these suggestions which are detrimental; and I say that this item cannot be granted.

My objection to the other part (*a*) is not on intrinsic ground. I can appreciate the reasonableness of the position taken up by Mr. Robinson. But I feel very doubtful as to the mentality of the Government in beginning a generosity at the wrong end. They always want that the Rs. 100 man should be given Rs. 25 more and never care to pay one rupee more for a Rs. 12 man. Always there is the sympathetic look from Government when particular Heads of Departments come forward with suggestions that their staff must be increased or better paid. But the claims of low-paid clerks and teachers and their interests are not properly represented and there is no voice for increasing at least one rupee in their pay. Here, a Rs. 100 man wants to be paid Rs. 25 more, and that is a very wrong principle and I take exception to that.

MR. N. V. JOSEPH (*Parur*) : Sir, I think that some of the members have suggested that no representation is necessary before the Income Tax Commissioner's Court for the Sirkar. There, the question is between a private individual and the Government. Whether any party—and in this case it is the Sirkar on one side—should be represented or unrepresented before a tribunal must be left to the discretion of that party. So, I think it is not for this House to judge of it. The Government is the better judge to determine whether Government's side should be represented before a certain tribunal or not. The present demand is for payment to the Sirkar Vakils who *were* engaged to appear before the Income Tax Commissioner *in the past*, so that the suggestion that, in future, on account of the change in the Income Tax Regulation, the Income Tax Commissioner may refer the matter to the High Court and that it may not be necessary to ask the Sirkar Vakil to appear before him is beside the point. At the time when these Sirkar Vakils were engaged by the Income Tax Commissioner, he might have been in doubt whether to make a reference to the

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High Court or to settle the matter himself; and as for the thing done, that reasoning is not applicable; and if the other proposition is accepted on principle, *viz.*, that the Sirkar Vakil, since he is a paid officer of Government, must be asked to appear before any Court at any time and in any case by the Government, it is really hard. There may be cases in which the Government is interested. There may be forest cases, there may be excise cases, there may be income tax cases and there may be several other sorts of cases and before any number of courts. To ask a Sirkar Vakil to appear before every First Class Magistrate, every Second Class Magistrate and every Munsiff's Court and conduct a forest case, an excise case and also a police case will really make the position of the Sirkar Vakil very pitiable. Some of my friends have suggested that they are paid, full-time officers of Government.

MR. K. SIVARAMA PANIKKAR (*Shertallai*): Why is his position pitiable? Is it because of the several courts he has to attend or on account of the heaviness of work?

MR. N. V. JOSEPH (*Parur*): That is on account of the heaviness of work as also the variety of work he will have to attend to. A sense of discretion is given him that he can take private briefs. That itself is significant of the fact that the pay given him by the Sirkar is *not* for full-time work. Because from the nature of the cases for which the Sirkar Vakil has to appear before the District Court or the High Court it seems that his full time will not be engaged for that work and he may find some time to engage his service otherwise and get some remuneration thereby. But, if that time is asked by Government to be spent for Government, then where is the advantage in his having the right to take up private briefs? We must take his position also into consideration. If Government may ask him to appear before any court for any case, is he bound to take the brief? If he has the discretion to refuse, then it is all right. But if he is forced to take to that case, the position of the Sirkar Vakil is really hard. That is my submission.

Again, comparing the pay we give the Sirkar Vakil in the District Court and the real merit of such an officer also, I think, that the pay at present paid to the Sirkar Vakil in the District Court or even the High Court is not a very big sum. We must get good Vakils also and a pay of even Rs. 250 is not a big pay when the position of a good Vakil is considered.

So far as this grant is concerned, the Income Tax Commissioner has *already* engaged the Vakil. He did not know at that time whether he could make a reference to the High Court or not. He thought it was necessary in the interests of Government to engage a Vakil and he has already engaged one. So this applies not for the *future* but for what was done in the *past*. So far as the past is concerned, it is only paying for the work done and so no question of principle is involved here. That is my submission. But as regards the future, we may agitate this question.

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MR. A. K. PILLAI (*Karunagapalli*): May I know from the member what is his assurance that in future the Sirkar Vakil will not be paid like that?

MR. N. V. JOSEPH (*Parur*): For, so far as the Income Tax Commissioner is concerned, the fact that only in two cases he asked the help of the Sirkar Vakil is itself a guarantee that he would not ask for more hereafter. There is also another thing. As the law stands at present, when difficult questions of law arise, he can make a reference to the High Court and the occasions for engagement of Sirkar Vakils will be less than before. That is the only assurance. For the rest, we will have to confide in the good sense of the Government and of the officers of Government.

MR. A. K. PILLAI (*Karunagapalli*): Is it merely on his own behalf or on behalf of the Government that the member states this?

MR. N. V. JOSEPH (*Parur*): I am not a Government officer nor have I taken the brief on behalf of Government and I do not expect to be paid for that.

MR. M. SIVATANU PILLAI (*Tovala*): The principle of giving doles to Sirkar Vakils I strongly oppose. At the outset, I must confess that I was really tempted to fall in with Mr. Robinson who has come before the House with a bowl. My pity was aroused when charity was appealed to. But I am thankful to my friends for having pulled me up. I feel that this method of giving doles to full-time officers, particularly Sirkar Vakils, is wrong in principle for these reasons.

In the first place, there are, as my friend remarked, ever so many men from the Bar who are prepared even to advocate the case on behalf of Government so stoutly as, if not more stoutly than, the Sirkar Vakils. I can understand the justifiableness of this demand when a Sirkar Vakil had to be engaged by the Government at a time when he had to engage his attention somewhere else and it was necessary on the part of Government to engage the services of a private Vakil. If that had been done, I can understand that the question of unemployment, which is serious among the unemployed in the bar, will be to some extent at least solved.

Secondly, my friend Mr. A. K. Pillai had put it that there was neither any implication nor any express provision to that effect. I can understand any express provision to that effect; but I certainly refuse to understand any implication. He is there to look after exclusively the interests of the Sirkar. If there were no engagements on the part of the Sirkar, they are given this much concession to engage themselves otherwise for fees, but certainly not on occasions when the Sirkar had to engage their whole attention and their services. It is for that purpose they are engaged. If they be really the terms of the contract, it should be based on equity. If, after they are being engaged in private cases for remuneration, they were asked to pay back the remuneration to Government, I can understand that equity stands on both the sides. So I do not think there is any such principle at all. Further, even if

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there be any precedent on this score, there is no reason why we should follow. That is the very reason we should stoutly refuse it. Therefore I oppose the demand.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): May I ask the member whether he is of opinion that, once we engage two Sirkar Vakils on the distinct understanding that we will pay them Rs. 50 each, we are not bound to pay them that amount irrespective of the contract?

MR. M. SIVATANU PILLAI (*Tovala*): I always understand that a Sirkar Vakil can be bound by one single condition that the Government give them a certain amount periodically at the end of every month for all the cases concerning Government.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): Apart from all that, suppose we engage a Sirkar Vakil on the distinct understanding that he will get Rs. 50 in each one of these cases, are we not bound to pay him?

MR. M. SIVATANU PILLAI (*Tovala*): If Mr. Robinson will accept my principle, I have no objection practically to withdraw my opposition and allow this sum. What I want to insist upon the attention of the House is that the principle of giving doles to full-time officers is wrong.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): If those agreements have been entered into already, can we alter them now?

MR. M. SIVATANU PILLAI (*Tovala*): That is what I assured the member. A little before I said my pity gave way where charity began. I am a believer that only persons who are not capable of physical work deserve our sympathy. In this case, the Sirkar Vakils are expected to do work for Government and they are also allowed to clamour for more pay.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): Does not that rest on the terms of their agreement with Government?

MR. M. SIVATANU PILLAI (*Tovala*): The very fact that they are given a certain sum of money periodically is sufficient proof that they are to ask for no more fees.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): Does the member know the terms of the agreement on which the Sirkar Vakils are engaged?

MR. M. SIVATANU PILLAI (*Tovala*): I am entitled to give the very same reply that the Government officer gave, that it is a hypothetical question.

MR. K. C. MAMMEN MAPPILLAI (*Commerce and Industry, North*): Sir, after hearing Mr. Subba Aiyar, I think I am right in concluding that all Sirkar Vakils, when they have to appear anywhere except in the places to which they are appointed, are being paid extra remuneration. I am subject to correction. But the invariable practice in Travancore has been that Sirkar Vakils *are* paid *extra* remuneration when they have

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[Mr. K. C. Mammen Mappallai.]

to appear in any court or in any place or office where they are not directly appointed. If that is the case—since I am not corrected, I may assume that that is the practice—whether there is any written agreement or not, I think we may take it that that is the rule here with regard to Sirkar Vakils. If that is the arrangement, whether it is written or unwritten, I do not see the justification for saying that because they are paid a certain sum of money by Government, they are to do all kinds of work.

MR. M. SIVATANU PILLAI (*Tovala*): May I know whether the member has understood that the Government has conceded that point?

MR. K. C. MAMMEN MAPPILLAI (*Commerce and Industry, North*): To the extent of my intelligence, I have not understood it in that way.

MR. M. SIVATANU PILLAI (*Tovala*): May I know whether he was really listening to the answer?

MR. K. C. MAMMEN MAPPILLAI (*Commerce and Industry, North*): I have been listening with all the attention that I could bestow and I think I am perfectly right in saying what I said.

MR. S. C. H. ROBINSON (*Land Revenue and Income-Tax Commissioner*): I said I did not know what their agreement was and that I engaged those Vakils on the distinct understanding that they would each be given Rs. 50.

MR. A. K. PILLAI (*Karunagapalli*): May I know who is in possession of the House?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): I was only offering a personal explanation.

MR. K. C. MAMMEN MAPPILLAI (*Commerce and Industry, North*): That being the case, it is not proper to say that, because they are paid a certain amount of money, they are to do all kinds of work.

MR. K. I. JOSEPH (*Minachil* cum *Devicolam*): May I know from the member to which particular Court the Head Sirkar Vakil and the Additional Head Sirkar Vakil belong?

MR. S. GNANA JOSHUA (*Nominated*): May I point out that one member should refer to another member only by name and not as member?

MR. K. C. MAMMEN MAPPILLAI (*Commerce and Industry, North*): That must be referred to the High Court or to the member representing the Judicial Department in this House. I am not expected to answer the member as to what the functions of the Head Sirkar Vakil and the Additional Head Sirkar Vakil are.

MR. K. I. JOSEPH (*Minachil* cum *Devicolam*): May I know from the member whether the Additional Head Sirkar Vakil, who is attending to the Legislative Council work, is paid any special honorarium for that purpose?

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MR. K. C. MAMMEN MAPPILLAI (*Commerce and Industry, North*): I do not care to know, for it does not at all affect the trend of the argument that I am advancing. What I wanted to say was that, merely because they are paid a certain sum of money, they should not be asked to do all kinds of work. Because Mr. Pitt may be a very competent advocate, I suppose he cannot be expected to argue in an income tax case though everybody may admit that he may do that more effectively than a Sirkar Vakil. I suppose the Government will not be justified in asking him to argue such a case, even though the Government may be convinced that he is the most competent person to do it. Here too, there is a difference, though the degree of difference may not be so great. The Sirkar Vakils are paid for their specified duties. Everybody knows what these duties are. I think there is nothing wrong in the Revenue Commissioner agreeing to pay a Sirkar Vakil a certain sum of money for appearing before him in a particular case. Therefore, I think it would be improper if the House now refuses to enable the Revenue Commissioner to pay the amount which he agreed to pay on behalf of the Government. I do not think therefore that there is any question of principle involved in this.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): May I know whether he is aware of the fact that this House once disapproved of such a provision?

MR. K. C. MAMMEN MAPPILLAI (*Commerce and Industry, North*): I do not remember that case. I still stick to the position that I took up; whatever may be the conclusions we may have arrived at on a previous occasion, I do not know the bearing of that position on the present question.

MR. C. P. TARAKAN (*Kunnatnad*): ഡിസ്ട്രിക്ട് കോടതികളിലും മറും പ്രത്യേകമായി ഗവർണ്മെൻറിൽനിന്നും നിയമിക്കുന്ന സക്കാർവക്കീലന്മാരെ സംബന്ധിച്ചു മിസ്റ്റർ സുബ്ബയ്യർ പറഞ്ഞ യുക്തിക്കു വിലയുണ്ടെന്നു എനിക്കും തോന്നുന്നുണ്ട്. എന്നാൽ ഗവർണ്മെൻറിൽനിന്നും നിയമിച്ചിട്ടുള്ള ഹെഡ്സക്കാർ വക്കീലിനോടോ, അദ്ദേഹത്തിൻെറ അസിസ്റ്റൻറുമാരോടോ ഗവർണ്മെൻറു എപ്പോഴെങ്കിലും, ഏതെങ്കിലും വിഷയത്തിൽ നിയമസംബന്ധമായ അഭിപ്രായമോ സഹായമോ ആവശ്യപ്പെട്ടാൽ അവർ ചെയ്തുകൊടുക്കേണ്ടകടമയുണ്ടു്. ഉദാഹരണമായി ചീഫ്സിക്രട്ടറിക്കോ പോലീസ്കമ്മീഷണക്കോ തന്നെ ഏതെങ്കിലും നിയമസംബന്ധമായ സംഗതികളിൽ സംശയം തോന്നുകയും അതിനെ ഹെഡ്സക്കാർവക്കീലിൻെറ അഭിപ്രായത്തിനായി എഴുതിഅയക്കുകയും ചെയ്യുന്നപക്ഷം അതുസംബന്ധിച്ചു ഒരുപത്തോനൂറൊ പെണ്ണുതന്നെ വരുന്നതായ ഒരഭിപ്രായം എഴുതി അയക്കേണ്ടിവന്നാലും അതിനു ഫീസുകൊടുക്കേണ്ട ആവശ്യമുണ്ടെന്നുതോന്നുന്നില്ല. അതുപോലെതന്നെ നിയമസംബന്ധമായസംശയങ്ങൾ തീർക്കുന്നതിനു മിസ്റ്റർ റാബിൻസണോടു അര

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[Mr. C. P. Tarakan.]

മണിക്കൂർ സംസാരിക്കേണ്ടിവന്നാൽ അതിനും ഫീസ് കൊടുക്കണമെന്നു പറയുന്നതു യുക്തമായിരിക്കയില്ല.

ഇപ്പോൾ ഈ ക 0 0 തുപോ അനുവദിച്ചുകൊടുക്കുന്നതിൽ വിരോധമൊന്നുമില്ല എന്നാൽ ഇതൊരു തത്വമായി സ്വീകരിച്ചു മേൽ പ്രവർത്തിക്കുന്നതു അത്ര നല്ലതല്ല എന്നാണ് എന്റെ അഭിപ്രായം.

PRESIDENT: May I take it that the House grants the demand or shall I put it to the vote?

MR. A. K. PILLAI (*Karunagapalli*): May I suggest that the motion be separated into two issues and the vote be taken separately on each issue?

PRESIDENT: Very well. May I take it that the House grants the demand under (*a*) for Rs. 80 under Demand II—Taxes on Income, for revising the pay of a clerk on Rs. 75-5/1-100 in the Income Tax Branch of the Land Revenue and Income Tax Commissioner's Office and fixing it at Rs. 100-5/1-125 from the 1st Vrischikam 1101?

The grant was made.

PRESIDENT: May I take it that the House grants the demand under (*b*) for Rs. 100 for the payment of fees at Rs. 50 each to two Assistant Head Sirkar Vakils who appeared on behalf of Government to argue one income tax case each before the Income Tax Commissioner?

MR. A. K. PILLAI (*Karunagapalli*): I want it to be put to the vote of the House.

The demand was put to the vote of the House and was declared lost, 22 voting *for* and 24 *against*.

MR. K. GEORGE (*Financial Secretary to Government*): I demand a poll.

A poll was taken with the following result:

AYES—22.

1 Mr. I. C. Chacko.
2 ,, J. B. Cook.
3 ,, K. George.
4 ,, N. V. Joseph.
5 ,, C. Kerala Varma Koil Tampuran.
6 Dr. N. Kunjan Pillai.
7 Mr. K. C. Mammen Mappillai.
8 ,, T. J. Matthew.
9 ,, K. Narayanan Pandalay.
10 ,, K. V. Natesa Aiyar.
11 ,, N. Nilakanta Pillai.
12 Mr. Kayyalam Paramoswaran Pillai.
13 ,, W. H. Pitt.
14 Mrs. M. Poonen Lukose.
15 Mr. T P. Ramasubba Aiyar.
16 Rao Bahadur K. V. Rangaswami Aiyangar.
17 Mr. S. C. H. Robinson.
18 ,, J. Stephenson.
19 ,, V. Subba Aiyar.
20 ,, C. P. Thomas
21 ,, K. K Thomas.
22 ,, A. J. Van Ross

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NOES—24.

1	Sahib Bahadur P. Habeeb Mahomed.	14	Mr. A. J. John.
2	Mr. K. I. Joseph,	15	,, G. Paramesvaran Pillai.
3	,, S. Gnana Joshua.	16	,, Changanachery K. Paramesvaran Pillai.
4	,, C. P. Kochukunju Pillai.	17	,, S. Piraviperumal Pillai.
5	,, A. K. Pillai.	18	,, G. Raman Menon.
6	,, N. Kumaran.	19	,, K. Sivarama Panikkar.
7	,, T. Kumara Pillai.	20	,, M. Sivatanu Pillai.
8	,, X. G. Lopez.	21	,, S. Subrahmanya Karayular,
9	,, K. Madhavan Pillai.	22	,, M. Subrahmanya Pillai.
10	,, G. Narayana Pillai.	23	,, C. P. Tarakan.
11	,, Kallur Narayana Pillai.	24	,, C N. Tuppan Nambutiri.
12	,, K. P. Nilakanta Pillai.		
13	,, M. N. Pillai.		

NEUTRAL.—1.

Mr. R. Padmanabhan.

The motion was declared lost.

DEMAND III—EXCISE DEPARTMENT.

MR. A. J. VAN ROSS (*Excise Commissioner*) : Sir, I rise to move for an additional allotment of Rs. 25,000 under III B. Salt—transport charges of salt—to meet the cost of the transport of 2 lakhs of maunds of salt from Tamaracolam to Quilon. At the time of the preparation of the budget for 1101, *viz.*, Minam last, the prospects of salt manufacture in Tamaracolam were so unsatisfactory owing to unseasonal rains and the output of salt till then was so poor, that I did not expect that we should have more than one lakh of maunds of salt for transport to Quilon. Hence a sum of Rs. 30,000 only was provided under this head. Conditions, however, improved towards the end of the year and there is now a quantity of 2 lakhs of maunds of salt for transport to Quilon. At the lowest tender rate obtained recently, I find that a sum of Rs. 54,710 would be required for transporting 2 lakhs of maunds of salt to Quilon. There is an allotment of Rs. 30,000 already. A sum of Rs. 25,000 more is therefore wanted and I hope the House will be so good as to sanction this amount. The expenditure under this head is only in the nature of an advance, since the money spent will be recovered when the salt is sold.

MR. S. SUBRAHMANYA KARAYALAR (*Pattanapuram* cum *Shencotta*): May I know from the Excise Commissioner how many rupees have been sanctioned by this House for the transport of salt from Tamaracolam to Quilon?

MR. A. J. VAN ROSS (*Excise Commissioner*) : Rs. 30,000.

MR. S. SUBRAHMANYA KARAYALAR (*Pattanapuram* cum *Shencotta*): For how many maunds of salt?

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